



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. : 10/509,371 Confirmation No. : 3837  
First Named Inventor : Takuya SUGAWARA  
Filed : May 27, 2005  
TC/A.U. : 2812  
Examiner : C. Lee

Docket No. : 101249.55458US  
Customer No. : 23911

Title : Method for Forming Underlying Insulation Film

**REPLY**

**Mail Stop AMENDMENT**  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

The following amendments and remarks are respectfully submitted in response to the non-final Office Action dated March 23, 2006, the period for response having been extended to August 23, 2006 by the attached Petition for Extension of Time.

**Amendments to the Specification** begin on page 2 of this paper.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 6 of this paper.

**Remarks** begin on page 17 of this paper.